



**NOTIFICATION TO OWNER OF CREATION OF LOCAL  
IMPROVEMENT DISTRICT AND SPECIAL BENEFIT ASSESSMENTS**  
**Under RCW 84.34.320**

\_\_\_\_\_ County

WAC 458-30-530 requires the assessor, upon receiving notice that an improvement district has been created, to notify the owner(s) of farm and agricultural or timber lands as shown on the current assessment rolls.

Owner(s): \_\_\_\_\_

Legal Description:

Assessor's Property Tax Parcel or Account Number: \_\_\_\_\_

**You are hereby notified that the following local improvement district has been created:**

\* Name of improvement district: \_\_\_\_\_

Date district created: \_\_\_\_\_ District phone number (if available): \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Type of district:

Sanitary and/or storm sewerage system

Road construction and/or improvement

Domestic water supply and/or distribution system

Other \_\_\_\_\_

\* Contact district for specific boundaries and benefits associated with this improvement district.

Because your land is classified as \_\_\_\_\_ Farm and Agricultural Land or \_\_\_\_\_ Timber Land under chapter 84.34.RCW, it is exempt from the special benefit assessment associated with the improvement district until the land is subsequently withdrawn or removed from current use classification **OR** until one of the following conditions occurs:

1. The owner waives the exemption by filing a notarized document with the governing body of the local government creating the district before the final special benefit assessment roll is confirmed and submits a copy to the county assessor; or
2. The owner exercises a Partial Benefit Exemption, under WAC 348-30-560, by connecting a portion of the land to the system to benefit the residence.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

<b>Note</b>
<p>➤ If the land remains exempt and is subsequently removed or withdrawn from farm and agricultural or timber land classification, the land owner shall become liable to pay the special benefit assessment, plus interest, and the connection fees.</p> <p>➤ If the land is withdrawn or removed from classification and a Partial Benefit Assessment has already been paid because the classified land was connected to a domestic water system, sewerage facility, or road improvement, the amount of partial assessment paid shall be a credit against the total amount due for the special benefit assessment.</p>



<b>Assessor</b>
<p>Pursuant to WAC 458-30-530, I have received the notice that the aforementioned improvement district has been created.</p> <p>Date of notice: _____</p> <p>County Assessor's Signature: _____</p>

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<b>Landowner Desiring to Waive Exemption of the Special Benefit Assessment</b>																
<p>The owner of land exempted from special benefit assessments may waive this exemption by filing a notarized statement to that effect with the legislative authority of the local government creating the district after receiving notice from local government concerning the assessment roll hearing. You must file this statement before the local government confirms the final special benefit assessment roll.</p> <p>As owner(s) of the land described in this notice, I (we) hereby indicate by signature that I (we) wish to waive the exemption, and I (we) have attached a notarized copy of the waiver previously submitted to the legislative authority of the local government creating the district.</p> <p><b>Owner(s) Signature(s) and Date:</b></p> <table><tr><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>(Signature)</td><td>(Date)</td><td>(Signature)</td><td>(Date)</td></tr><tr><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr><tr><td>(Signature)</td><td>(Date)</td><td>(Signature)</td><td>(Date)</td></tr></table>	_____	_____	_____	_____	(Signature)	(Date)	(Signature)	(Date)	_____	_____	_____	_____	(Signature)	(Date)	(Signature)	(Date)
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